IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 1ST SEPTEMBER 2006 / 10TH BHADRA 1928

OP.No. 19817 of 2002(H)

PETITIONER:

ROBY MATHEW EAPPEN, AGED 35 YEARS,
S/O.MATHEW EAPPEN, M/S. KALAYIL ENTERPRISES,
MANARKAD, KOTTAYAM.

BY ADV. SRI.P.K.IBRAHIM
SRI.D.B.BINU
SMT.K.A.ANGEL TREENA

RESPONDENTS:

----

1. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, WALAYAR.

2. THE DEPUTY TAHSILDAR (R.R), KOTTAYAM

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 01/09/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP. NO.33817/2002 IN OP. NO.19817/2002

DISMISSED

1.9.2006 **SD/- C.N.RAMACHANDRAN NAIR, JUDGE**

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE INVOICE NO.10 DT.14.11.97, CONSIGNMENT NOTICE NO.146 DT.14.11.97, AND RUBBER BOARD FORM NO. 4 DT.17.11.97.

EXT.P2:- COPY OF THE INVOICE NO.9 DT.14.11.97 PERTAINING TO THE RAW RUBBER SHEETS OF 10 TONES , CONSIGNMENT NOTE NO.145 DT.14.11.97 AND RUBBER BOARD FORM NO. 4 DT. 14.11.97 IN RESPECT OF THE CONSIGNMENT.

EXT.P3:- COPY OF THE NOTICE DT.21.2.98 NO.E4/E5/97 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.

EXT.P4:- COPY OF THE DEMAND NOTICE DT.5.7.01 ISSUED BY THE 2ND RESPONDENT FOR R.6,25,100/- TO THE PETITIONER.

.EXT.P5:- COPY OF THE PETITION DT.22.6.2002 SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

EXT.P6:- COPY OF THE PROCEEDINGS OF THE DEPUTY COMMISSIONER , DEPARTMENT OF COMMERCIAL TAXES, GOVERNMENT OF KERALA, PALAKKAD IN APPEAL NOS.1/98 DT.13.1.99.

EXT.P6(a):- COPY OF THE PROCEEDINGS OF THE DEPUTY COMMISSIONER , DEPARTMENT OF COMMERCIAL TAXES, GOVERNMENT OF KERALA, PALAKKAD IN APPEAL NOS.2/98 DT.13.1.99.

/TRUE COPY/

tss

C.N.RAMACHANDRAN NAIR,J.

O.P.NO. 19817 OF 2002

Dated this the 1st day of September, 2006

JUDGMENT

Since this Court has declared Section 30C of the KGST Act invalid vide judgment in O.P.No.12964 of 1996 dated 28.5.2002, this O.P. is allowed vacating Section30C proceedings, but leaving freedom to the respondents to proceed for levy of penalty or any other action authorised by any other provisions of the Act.

(C.N.RAMACHANDRAN NAIR)
Judge